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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
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10/609,033

06/27/2003

Mark R. Albrecht

171006-0001U2

8381

24267 7590 11/20/2009  
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EXAMINER

ALMATRAHI, FARIS S

ART UNIT

PAPER NUMBER

3627

MAIL DATE

DELIVERY MODE

11/20/2009

PAPER

**Please find below and/or attached an Office communication concerning this application or proceeding.**

The time period for reply, if any, is set in the attached communication.

<b>Office Action Summary</b>	<b>Application No.</b> 10/609,033	<b>Applicant(s)</b> ALBRECHT, MARK R.	
	<b>Examiner</b> FARIS ALMATRAHI	<b>Art Unit</b> 3627	

**-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --**

**Period for Reply**

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

**Status**

- 1) ☒ Responsive to communication(s) filed on 16 September 2009.
- 2a) ☐ This action is **FINAL**.                      2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

**Disposition of Claims**

- 4) ☒ Claim(s) 1-5,7 and 10-20 is/are pending in the application.
- 4a) Of the above claim(s) \_\_\_\_\_ is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 1-5,7 and 10-20 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

**Application Papers**

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on \_\_\_\_\_ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

**Priority under 35 U.S.C. § 119**

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All    b) ☐ Some \*    c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

**Attachment(s)**

- |  |   |
|--|---|
| 1) <input checked="" type="checkbox"/> Notice of References Cited (PTO-892)                                | 4) <input type="checkbox"/> Interview Summary (PTO-413)<br>Paper No(s)/Mail Date. _____ |
| 2) <input type="checkbox"/> Notice of Draftperson's Patent Drawing Review (PTO-948)                        | 5) <input type="checkbox"/> Notice of Informal Patent Application                       |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08)<br>Paper No(s)/Mail Date _____ | 6) <input type="checkbox"/> Other: _____  |

## DETAILED ACTION

### *Status of the Application*

1. This action is in reply to applicant communication filed September 16, 2009.
2. Claims 1, 7, 16 and 19 have been amended.
3. Claims 6 and 8-9 have been cancelled.
4. Claims 1-5, 7 and 10-20 are pending in this application.

### *Claim Rejections - 35 USC § 103*

5. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

6. **Claims 1-5, 7, and 10-20** are rejected under 35 U.S.C 103(a) as being unpatentable over Baker (US Pat No. 6,473,741) in view of Dang et al. (US Publication No. 2003/0101111), Ronca et al. (US Patent No. 7,421,153 B1), and Stern (US Publication No. 2002/0091602).

7. Regarding Claim 1, Baker discloses a tax preparation method comprising:
  - For a direct service provider, loading, onto a remotely accessible part of a common host server, client specific financial files and corresponding reference materials, the host server providing access to a remote computer client of

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information concerning the ultimate client specific files and corresponding reference materials (Column 10 line 56 – Column 11 line 20).

- Monitoring and reporting the status of the tax preparation (Column 12, lines 41-67).

8. Baker fails to explicitly disclose a financial services outsourcing method for facilitating outsourcing of tax preparation services for numerous clients on behalf of plural direct service providers serving the numerous clients, the financial services being outsourced to a given outsourcing group, the clients comprising a first set of clients in a first country, having tax filing obligation for the first country, and comprising a second set of clients in a second country having tax return filing obligations for the second country; providing the outsourced personnel with limited screen shot access to the host server connected through a remote limited access client located outside the first and second countries, wherein the direct service provider has control of the host server and the client specific financial files and corresponding reference material loaded thereon; preparing tax returns for the clients of the direct service provider; and the outsourced personnel preparing the tax returns through a remote limited access client located outside the first and second countries connected to the host server.

9. Stern teaches preparing tax returns for clients by third parties (Paragraph [0009]).

10. Therefore, it would have been obvious to one of ordinary skill in the art at the time the invention was made to use the teachings of Stern in the device of Baker

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reference to include preparing tax returns for clients by third parties in order to provide professional tax preparation services.

11. Dang suggests a financial services outsourcing method for facilitating outsourcing of tax return preparation services for numerous clients on behalf of plural direct service providers serving the numerous clients, the financial services being outsourced to a given outsourcing group, the clients comprising a first set of clients in a first country, having tax filing obligation for the first country, and comprising a second set of clients in a second country having tax filing obligations for the second country (Paragraph [0108]); the outsourced personnel preparing the tax returns through a remote limited access client located outside the first and second countries (Paragraphs, [0015], [0108]).

12. Therefore, it would have been obvious to one of ordinary skill in the art at the time the invention was made to use the teachings of Dang in the device of Baker reference to include a financial services outsourcing method for facilitating outsourcing of tax return preparation services for numerous clients on behalf of plural direct service providers serving the numerous clients, the financial services being outsourced to a given outsourcing group, the clients comprising a first set of clients in a first country, having tax return filing obligation for the first country, and comprising a second set of clients in a second country having tax return filing obligations for the second country; providing the outsourced personnel limited access to the server; the outsourced personnel preparing the tax returns through a remote limited access client located outside the first and second countries connected to the host server, for the advantage of

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reducing internal information technology expenses of merchants by eliminating the need for an in-house internally developed tax system (Dang, Paragraph [0036]).

13. Ronca teaches providing limited screen shot access to a host server connected through a remote limited access client wherein the direct service provider has control of the host server and the client specific financial files and corresponding reference material loaded thereon (Figures 2-3, Column 4 line 36 – Column 5 line 5).

14. Therefore, it would have been obvious to one of ordinary skill in the art at the time the invention was made to use the teachings of Ronca in the device of Baker reference to include providing the outsourced personnel with limited screen shot access to the host server connected through a remote limited access client located outside the first and second countries, wherein the direct service provider has control of the host server and the client specific financial files and corresponding reference material loaded thereon in order to take advantage of current reliable technology.

15. Regarding Claim 2, Baker discloses a method wherein the tax preparation services comprise individual tax return preparation services (Column 10 line 56 – Column 11 line 2).

16. Regarding Claim 3, Baker fails to explicitly disclose a method wherein the tax returns are outsourced through an intermediary firm to the outsourced personnel.

17. However, Dang discloses a method wherein the tax returns are outsourced through an intermediary firm to the outsourced personnel (Paragraphs [0035] – [0036]).

18. Therefore, it would have been obvious to one of ordinary skill in the art at the time the invention was made to use the teachings of Dang in the device of Baker

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reference to include a method wherein the tax returns are outsourced through an intermediary firm to the outsourced personnel, for the advantage of reducing internal information technology expenses of merchants by eliminating the need for an in-house internally developed tax system (Dang, Paragraph [0036]).

19. Regarding Claim 4, Baker fails to explicitly disclose a method comprising the intermediary firm interacting with the outsourced personnel through use of servicing a servicing computer system, and interacting with the plural direct service providers through use of the servicing computer system.

20. However, Dang discloses a method comprising the intermediary firm interacting with the outsourced personnel through use of servicing a servicing computer system, and interacting with the plural direct service providers through use of the servicing computer system (Paragraph [0086], Paragraph [0092]).

21. Therefore, it would have been obvious to one of ordinary skill in the art at the time the invention was made to use the teachings of Dang in the device of Baker reference to include a method comprising the intermediary firm interacting with the outsourced personnel through use of servicing a servicing computer system, and interacting with the plural direct service providers through use of the servicing computer system, for the advantage of reducing internal information technology expenses of merchants by eliminating the need for an in-house internally developed tax system (Dang, Paragraph [0036]).

22. Regarding Claim 5, Baker discloses a method wherein the direct service providers comprise accounting firms (Column 3 lines 1-8).

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23. Regarding Claims 7 and 10-11, Baker fails to explicitly disclose a method wherein the host server comprises a CITRIX server or an ASP server running tax software for use by the plural independent direct service providers provided with access to the ASP server.

24. However, Dang discloses a method wherein the host server comprises Unix-based systems and Windows NT server, which reads on the host server comprising a CITRIX server or an ASP server running tax software for use by the plural independent direct service providers provided with access to the ASP server (Paragraph [0104]).

25. Therefore, it would have been obvious to one of ordinary skill in the art at the time the invention was made to use the teachings of Dang in the device of Baker reference to include a method wherein the host server comprises a CITRIX server or an ASP server running tax software for use by the plural independent direct service providers provided with access to the ASP server, for the advantage of providing a commonly utilized operating system and server.

26. Regarding Claim 12, Baker discloses a method wherein the corresponding reference materials comprise image files of physical reference materials (Column 2 lines 1-11).

27. Regarding Claim 13, Baker discloses a method wherein the client specific financial files and corresponding reference materials comprise tax filer specific tax files and image files (Column 9 lines 53-64).



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28. Regarding Claim 14, Baker discloses a method further comprising loading onto the remotely accessible part of the host server tax preparation software (Column 9 lines 60-64).

29. Regarding Claim 15, Baker discloses a tax preparation method in the private sector, which reads on the outsourced personnel prepare tax returns while located in India (Column 2 lines 42-67).

30. Regarding Claim 16, Baker discloses a method further comprising a direct service provider interviewing a tax filer and obtaining supporting documentation for the tax filer's tax return (Column 11 lines 27-35).

31. Regarding Claim 17, Baker discloses a method wherein the direct service provider comprises an accounting firm (Column 3 lines 37-47).

32. Regarding Claim 18, Baker discloses a method wherein the supporting documentation comprises the last season tax return as filed, receipts, and summary information regarding finances of the tax filer (Column 12 lines 1-29).

33. Regarding Claim 19, Baker discloses a method further comprising the direct service provider setting up a tax file compatible with a given tax software package, and rendering the supporting documentation electronic (Column 9 lines 53-64, Column 11 lines 27-35).

34. Regarding Claim 20, Baker discloses a method wherein rendering the supporting documentation electronic comprises scanning supporting documents into image files (Column 9 lines 53-64, Column 11 lines 27-35).

### **Response to Arguments**

35. Applicant's arguments with respect to amendment filed on September 16, 2009 have been considered but are moot in view of the new ground(s) of rejection.

### ***Conclusion***

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Faris Almatrahi whose telephone number is (571) 270-3326. The examiner can normally be reached on Monday to Friday 9:00 AM - 5:00 PM.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Ryan Zeender can be reached on (571) 272-6790. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

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Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Faris Almatrahi/  
Examiner, Art Unit 3627

FA

/F. Ryan Zeender/

Supervisory Patent Examiner, Art Unit 3627